

of such property in this state and shall assess the same in proportion to length at the highest rate at which property of that kind is assessed by them.

SEC. 54. Whenever any sheriff or tax collector shall be credited on settlement with any tax or taxes by him returned as insolvent, dead or removed delinquents, with the amount of the tax due from each and the sum total so credited; and at least one public place in each township, a list of such delinquents of said township. Such complete list, by the order of the board of commissioners, may also be published in any newspaper printed in the county, in which case the expense of the advertisement for such time as may be directed shall be paid by the county. Any sheriff or tax collector failing to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction shall be fined not less than ten nor more than one hundred dollars.

Sheriff to post insolvent list at court house door.

Publication in newspaper.

Misdemeanor.

SALE OF REAL ESTATE.

SEC. 55. On the first Monday of February in each year between the hours of nine o'clock A. M. and four P. M. the sheriff or tax collector is directed to offer at public sale at the court house or place of holding court in his county all lands on which the taxes levied for state, county, township, village, city, school district or any other purpose for the previous year still remain unpaid, and he may adjourn the sale from day to day until the lands and lots, or blocks, have been offered, and the sheriff shall give notice of such sale of real property by publication thereof once a week for four consecutive weeks, commencing the first week in January preceding the sale, in a newspaper in his county having a general circulation therein, which newspaper shall be designated by the board of county commissioners; and if there be no newspaper published in his county, he shall give notice of such sale by a written or printed notice posted on the

Sale of real estate by sheriff for taxes.

Notice of sale.